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FISCAL IMPACT STATEMENT

LS 6253

BILL NUMBER: HB 1048

NOTE PREPARED: Dec 2, 2011

BILL AMENDED:

SUBJECT: Recreational Vehicle Excise Tax.

FIRST AUTHOR: Rep. Dodge

FIRST SPONSOR:

BILL STATUS: As Introduced

FUNDS AFFECTED: **GENERAL**
 X DEDICATED
 FEDERAL

IMPACT: State & Local

Summary of Legislation: This bill requires campground owners to submit to the county assessor information concerning the recreational vehicles located on their campgrounds on March 1 each year.

The bill requires the county assessor to determine which recreational vehicles are not registered under the motor vehicle laws of Indiana or any other state or country. It requires the county treasurer to issue bills for recreational vehicle excise taxes due on unregistered recreational vehicles in the county to the owners of those vehicles.

This bill provides a refund or credit if, after March 1 and before December 1, the owner of an unregistered recreational vehicle registers the vehicle for use in another state and pays a tax for the use of the vehicle in that state. It also requires the county assessor to assist in identifying the taxing units entitled to receive a portion of the taxes collected with respect to unregistered recreational vehicles.

Effective Date: Upon passage.

Explanation of State Expenditures: The Bureau of Motor Vehicles (BMV) would be required to provide assistance to county assessors and county treasurers as necessary under this bill. The BMV could incur minimal administrative costs to assist local officials. The fund affected is the Motor Vehicle Highway Account, which supports the BMV.

Explanation of State Revenues:

Explanation of Local Expenditures:

Explanation of Local Revenues: Under current law, an excise tax applies to truck campers and to RVs that are registered in Indiana. The RV excise tax is payable to the BMV at the time of vehicle registration.

Beginning in 2012, in addition to RVs registered in Indiana and truck campers owned by Indiana residents, this bill would impose the RV excise tax on RVs that are (1) not registered in Indiana or any other state or country and (2) located in an Indiana campground on March 1st.

Under the bill, campground owners would be required to submit a report to the county assessor each year by April 14th that includes:

- (1) The identities of persons renting spaces on March 1st;
- (2) Whether an RV is parked on a rented space;
- (3) License plate information from the RVs; and
- (4) The year and model of the RVs.

The county assessor would determine by August 14th whether an RV is unregistered. By August 19th, the assessor would report to the county treasurer the tax liability and the name and address of the owner of an unregistered RV. The county treasurer would mail an RV excise tax bill to the owner by August 31st with taxes due by September 30th.

Under this bill, an RV owner who pays the RV excise tax on an unregistered RV would be entitled to a prorated refund of the tax paid if the owner subsequently registers the RV in another state and pays a tax in that state.

RV excise tax is distributed to the local civil taxing units and school corporations. This bill would provide an increase in RV excise tax revenue in areas where unregistered RVs may be located. There is currently no estimate of the number of RVs that would be affected by this bill.

Background Information: The RV excise tax generated \$6.1 M in CY 2010, the first year in which it was imposed.

State Agencies Affected: Bureau of Motor Vehicles.

Local Agencies Affected: County assessors; County treasurers; Local civil taxing units and school corporations.

Information Sources:

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